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08/18/2006

STERNE, KESSLER, GOLDSTEIN & FOX PLLC
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WASHINGTON, DC 20005

Certificate of Mailing or Transmission

I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/518,501	03/03/2000	Mark D Erion	2358.0010002/RWE/CJW	7608

TITLE OF INVENTION: NOVEL PHOSPHORUS-CONTAINING PRODRUGS

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	YES NO	XXX \$1,400	\$0	\$0	XXX \$1,400	11/20/2006

EXAMINER	ART UNIT	CLASS-SUBCLASS
SACKEY, EBENEZER O	1626	544-243000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

☐ Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

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2. For printing on the patent front page, list

(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,

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3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

Metabasis Therapeutics, Inc.

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

La Jolla, California

11/01/2006 MAHME2
 01 FC:1501
 02 FC:0001

00000036 09518501

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Please check the appropriate assignee category or categories (will not be printed on the patent): ☐ Individual ☒ Corporation or other private group entity ☐ Government

4a. The following fee(s) are submitted:

☒ Issue Fee☐ Publication Fee (No small entity discount permitted)☒ Advance Order - # of Copies 10

4b. Payment of Fee(s): (Please first reapply any previously paid issue fee shown above)

☐ A check is enclosed.☒ Payment by credit card. Form PTO-2038 is attached.

☐ The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number _____ (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

☐ a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.☒ b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

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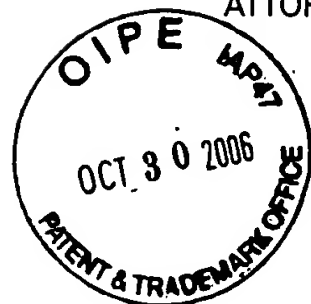
Christopher J. WalshDate October 30, 2006

Typed or printed name

Christopher J. WalshRegistration No. 55,709

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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Young Tang
Christopher J. Walsh

W. Blake Coblenz
James J. Pohl*
John T. Haran
Mark W. Rygiel
Kevin W. McCabe
Michael R. Malek*

Registered Patent Agents*
Karen R. Markowicz
Matthew J. Dowd
Katrina Yujian Pei Quach
Bryan L. Skelton
Robert A. Schwartzman
Victoria S. Rutherford
Simon J. Elliott
Julie A. Heider
Mita Mukherjee

Scott M. Woodhouse
Liliana Di Nola-Baron
Peter A. Socarras
Jeffrey K. Mills
Danielle L. Letting
Lori Brandes
Steven C. Oppenheimer

Of Counsel
Edward J. Kessler
Kenneth C. Bass III
Marvin C. Guthrie

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October 30, 2006

WRITER'S DIRECT NUMBER:
(202) 772-8764

INTERNET ADDRESS:
CWALSH@SKGF.COM

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

Mail Stop Issue Fee

Re: Allowed U.S. Utility Patent Application
Appl. No. 09/518,501; Filed: March 3, 2000
For: **Novel Phosphorus-Containing Prodrugs**
Inventors: Erion *et al.*
Our Ref: 2358.0010002/RWE/CJW

Sir:

In response to the **Notice of Allowance and Fee(s) Due** dated August 18, 2006, the following documents are transmitted for appropriate action by the U.S. Patent and Trademark Office:

1. Issue Fee Transmittal (Form PTOL-85);
2. Credit Card Payment Form (PTO 2038) in the amount of \$1,430.00 to cover:

\$1,400.00 Issue Fee; and
\$ 30.00 Advance copies of patent; and
3. Return postcard.

It is respectfully requested that the attached postcard be stamped with the date of filing of these documents, and that it be returned to our courier.

Commissioner for Patents
October 30, 2006
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The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.



Christopher J. Walsh
Attorney for Applicants
Registration No. 55,709

CJW/dab
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Enclosures